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UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

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In re: Chapter 11  
Case No. 07-12148 [BRL]  
ALPER HOLDINGS USA, INC.,  
  
Debtor.

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**AMENDED DESIGNATION OF RECORD ON APPEAL**

On January 18, 2008, Ray Flake and Cathy Flake (the “Flake Plaintiffs”) filed a Notice of Appeal [Docket No. 124], appealing the Court’s Memorandum Decision and Order Granting Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Flake Plaintiffs (the “Order”) [Docket No. 123].<sup>1</sup> Pursuant to Federal Rule of Bankruptcy Procedure 8006, the Flake Plaintiffs hereby submit this Amended Designation of Record on Appeal, designating the following documents and items to be included in the record on their appeal from the Order. Also, pursuant to Local

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<sup>1</sup> On January 17, 2008, the Court entered an Errata Order, correcting certain grammatical and spelling errors appearing in the Order [Docket No. 125].

Bankruptcy Rule 8007-1(a), the Flake Plaintiffs attach hereto as Exhibits A-E, item numbers 8 through 12, which do not appear on the Court's docket as of the date hereof.

<b>Item No.</b>	<b>Docket No.</b>	<b>Filing Date</b>	<b>Description</b>
1.	67	11/14/2007	Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Flake Plaintiffs
2.	105	12/27/2007	Response of Ray and Cathy Flake to Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Flake Plaintiffs
3.	110	1/07/2008	Reply of Alper Holdings USA, Inc. to Response of Ray and Cathy Flake to Objection Filed by Alper Holdings USA, Inc. to Proofs of Claim Nos. 20 and 21
4.	119	12/17/2007	Transcript of Hearing held on December 13, 2007
5.	123	1/15/2008	Memorandum Decision and Order Granting Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 20 and 21) Filed by Flake Plaintiffs
6.	125	1/17/2008	Errata Order
7.	124	1/18/2008	Notice of Appeal filed by Ray and Cathy Flake
8.			Amended Proof of Claim submitted by Ray Flake
9.			Amended Proof of Claim submitted by Cathy Flake
10.			Transcript of Hearing held on January 8, 2008
11.			January 9, 2008, Letter from Andrew Leblanc to The Honorable Burton R. Lifland

12.

January 11, 2008, Letter from Cliff I. Taylor  
to The Honorable Burton R. Lifland

Dated: January 24, 2008.

Respectfully submitted,

/s/ Douglas T. Tabachnik

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